IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE NINETEENTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 271 of 2005

Between:

1. Pamulapati Laxminarayana, S/o. Sivaiah,
   Ponnur Municipality, Ponnur, Guntur District.

2. Ekkati Hanuman Prasad, S/o. subbarao,
   Ponnur Municipality, Ponnur, Guntur District.

3. K.V.S.N. Sarma, S/o. K.V.G.K.R. Sarma,
   Ponnur Municipality, Ponnur, Guntur District.

4. Sussarla Srilakshmi, D/o. Venkatarama Sastry,
   Ponnur Municipality, Ponnur, Guntur District.

5. Singampalli Ravindra, S/o. Anjaneya Sarma,
   Ponnur Municipality, Ponnur, Guntur District.

..... PETITIONERS

AND

1. The Government of A.P., rep by its Secretary,

Finance and Planning (Finance Wing EBD-REV) Dept.,

Secretariat, Hyderabad.

2. The Commissioner, Commercial Taxes, Hyderabad.

3. The Deputy Commissioner, Commercial Taxes, Guntur, Guntur

District.

4. The Commercial Tax Officer, Bapatla, Guntur District.

5. The Deputy Commercial Tax Officer, Bapatla, Guntur District.

6. The Commissioner Tax Officer, Ponnur Municipality Ponnur,

Guntur District.

7. The Deputy Commissioner, Commercial Taxes, Ponnur, Guntur

District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ order or direction more one in the nature of writ of Mandamus, declaring the action of the respondents in collecting the profession tax from the writ petitioners at the enhanced rates dehors the G.O.Ms.No. 48 Finance and Planning (finance Wing-EBS-REV) Department, dt. 15-03-1997 government of A.P. as illegal, arbitrary and violative of Articles 14 of the Constitution of India and it is further consequentially prayed that this Hon'ble court may be pleased to direct the respondents to apply the said G.O. to the writ petitioners and not to recover from them the profession tax at the enhanced rates.

Counsel for the Petitioners: MR.S.R.SANKU

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: (Per Hon'ble Sri Justice G.Bikshapathy)

The matter is covered by the decision of the Division Bench of this Court in W.P.No.17091 of 2004 dated 26.10.2004.

Accordingly, the writ petition stands dismissed. No costs.

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G.BIKSHAPATHY,J

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P.S.NARAYANA,J.

Date: 19th January 2005

Bsb/Prv.

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1. The Secretary, Finance and Planning

(Finance Wing EBD-REV) Dept.,

Government of A.P., Secretariat, Hyderabad.

2. The Commissioner, Commercial Taxes, Hyderabad.

3. The Deputy Commissioner, Commercial Taxes, Guntur, Guntur

District.

4. The Commercial Tax Officer, Bapatla, Guntur District.

5. The Deputy Commercial Tax Officer, Bapatla, Guntur District.

6. The Commissioner Tax Officer, Ponnur Municipality Ponnur,

Guntur District.

7. The Deputy Commissioner, Commercial Taxes, Ponnur, Guntur

District.

8. Two CCs to the Government Pleader for Commercial Taxes,

High Court of A.P., Hyderabad (OUT).

9. Two CD copies